

CITY OF ANNAPOLIS, MARYLAND
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

Exhibit 1

June 30, 2001
 With Comparative Totals for June 30, 2000

	Governmental Funds		
	General Fund	Special Revenue Fund	Capital Projects Fund
ASSETS AND OTHER DEBITS			
Cash and cash equivalents	\$ 10,978,071	-	1,569,185
Investments	7,896,332	-	-
Receivables, net of allowances for bad debts of \$243,711 in the General Fund and \$3,306 in the enterprise funds:			
Taxes	103,256	-	-
Charges for services	-	-	-
Other Charges	291,028	-	-
Accrued revenues	1,523,215	105,038	-
Receivables, net	1,917,499	105,038	-
Due from other funds	5,922,355	-	-
Inventories	98,686	-	-
Prepaid items	153,188	12	-
Notes receivable, net	-	-	-
Restricted water and sewer capital facility assessments	-	-	-
General fixed assets	-	-	-
Enterprise property, plant and equipment, net	-	-	-
Amount to be provided for long-term debt	-	-	-
Total assets and other debits	<u>\$ 26,966,131</u>	<u>105,050</u>	<u>1,569,185</u>
LIABILITIES			
Accounts payable	\$ 979,937	3,714	149,510
Accrued payables and other liabilities	1,560,689	7,335	37,675
Due to other funds	19,704	94,001	-
Obligation for vacation benefits	1,290,070	-	-
Deferred revenues	382,661	-	-
Escrowed funds	2,646,373	-	-
Unearned water and sewer capital facility assessments related to restricted assets	-	-	-
Long-term debt, including current portion	-	-	-
Total liabilities	<u>6,879,434</u>	<u>105,050</u>	<u>187,185</u>
EQUITY AND OTHER CREDITS			
Contributed equity	\$ -	-	-
Investment in general fixed assets	-	-	-
Retained earnings	-	-	-
Fund balance:			
Reserved:			
Encumbrances	333,954	40,928	2,499,401
Police and fire retirement plans	-	-	-
Inventories and prepaid items	251,874	-	-
Unreserved:			
Designated for subsequent years' expenditures:			
Capital projects	6,032,790	-	-
Capital improvement plan	4,878,000	-	-
Self insurance	103,000	-	-
Undesignated (deficit)	8,487,079	(40,928)	(1,117,401)
Total equity and other credits	<u>20,086,697</u>	<u>-</u>	<u>1,382,000</u>
Total liabilities, equity and other credits	<u>\$ 26,966,131</u>	<u>105,050</u>	<u>1,569,185</u>

The accompanying notes to general purpose financial statements are an integral part of this statement.

Proprietary Funds		Fiduciary Fund	Account Groups		Totals (Memorandum Only)	
Internal Service Fund	Enterprise Funds	Pension Trust	General Fixed Assets	General Long-Term Debt	June 30, 2001	June 30, 2000
2,195,343	1,628,133	-	-	-	16,370,732	10,453,589
-	-	124,966,800	-	-	132,863,132	136,745,263
-	-	-	-	-	103,256	185,765
-	1,641,719	-	-	-	1,641,719	1,498,936
-	93,185	-	-	-	384,213	449,875
7,355	1,700,492	-	-	-	3,336,100	3,296,606
7,355	3,435,396	-	-	-	5,465,288	5,431,182
-	-	19,704	-	-	5,942,059	6,370,329
-	139,860	-	-	-	238,546	198,141
-	41,348	-	-	-	194,548	270,017
-	7,630	-	-	-	7,630	10,756
-	5,934,305	-	-	-	5,934,305	6,044,920
-	-	-	28,945,502	-	28,945,502	35,846,288
-	39,748,402	-	-	-	39,748,402	37,391,269
-	-	-	-	14,713,791	14,713,791	16,312,614
2,202,698	50,935,074	124,986,504	28,945,502	14,713,791	250,423,935	255,074,368
3,226	430,481	-	-	-	1,566,868	959,930
359,061	642,009	-	-	-	2,606,769	2,521,955
627,302	5,201,052	-	-	-	5,942,059	6,370,329
-	291,901	-	-	-	1,581,971	1,661,757
-	732,063	-	-	-	1,114,724	1,042,814
-	-	-	-	-	2,646,373	2,269,822
-	5,934,305	-	-	-	5,934,305	6,044,920
-	14,833,622	-	-	14,713,791	29,547,413	32,549,997
989,589	28,065,433	-	-	14,713,791	50,940,482	53,421,524
-	15,521,282	-	-	-	15,521,282	14,675,451
-	-	-	28,945,502	-	28,945,502	35,846,288
1,213,109	7,348,359	-	-	-	8,561,468	6,290,164
-	-	-	-	-	2,874,283	757,981
-	-	124,986,504	-	-	124,986,504	125,003,361
-	-	-	-	-	251,874	325,287
-	-	-	-	-	6,032,790	5,105,754
-	-	-	-	-	4,878,000	8,007,270
-	-	-	-	-	103,000	162,000
-	-	-	-	-	7,328,750	5,479,288
1,213,109	22,869,641	124,986,504	28,945,502	-	199,483,453	201,652,844
2,202,698	50,935,074	124,986,504	28,945,502	14,713,791	250,423,935	255,074,368